

Workforce Investment Act (WIA) Title IB Monitoring Tool

Division of Workforce and Employment Services
Program Year 2006 (July 1, 2006 – June 30, 2007)

PART I LWIA Program (to be completed by the LWIA program staff)

I.1 Policies and Procedures

Please have a copy of the LWIA's policies and procedures handbook for use during the on-site review.

1. Check all LWIB approved required policies/procedures. If the LWIA does not have a required policy/procedure in place, the monitors will discuss this with the LWIA during the on-site visit.

2. Submit copies of all new or amended policies and/or procedures approved since DWES's last monitoring review.

Policy/Procedure	Regulation	Yes	No	Monitor's Review
core services	663.155			
intensive services	663.210			
training services	663.310			
out-of-area job search	663.200			
relocation assistance	663.200			
priority system (low funding)	663.600			
self-sufficiency	663.230			
ITA limitations	663.420			
OJT time limitations	663.700			
OJT self-sufficient wage	663.705			
Customized Trg. self-sufficient wage	663.720			
Support Services-Adults/Dis. Wkrs.	663.840			
Needs Related-Adults/Dis. Wkrs.	663.840			
DW/Trade Co-enrollment				
LWIA monitoring	667.410			
LWIA technical assistance	667.410			
5% window for youth	664.220			
Additional Barriers for 5% youth	664.220			
Youth referrals	664.405			
Most recent (youth)	664.405			
Appropriate levels (concurrent enroll)	664.500			
Grievance	667.600			
Local Service Provider List	663.510			

I.2. Local Workforce Investment Board

3. Are all Local Workforce Investment Board seats filled? Yes ___ No ___ Are all the required partners represented? Yes ___ No ___ If not, in what area is there a vacancy? _____

3a. Is the board certification current? 661.325 Yes ___ No ___ Do representatives of business constitute fifty-one (51%) of the LWIB? 661.315(d) Yes ___ No ___ If not, why? _____

4. Has the local plan been amended? 661.350(b) and 661.355 Yes ___ No ___
If yes, what has been amended and when? _____

5. Has the LWIB established local performance measures? 661.305(a)(5) Yes ___
No ___ (If yes, request a copy.) If not, why? _____

6. Does the LWIB have an established youth council? 661.305(b) Yes ___ No ___
If not, why? _____

7. Does the youth council have all of the required partners? 661.335

Members of the LWIB? ___ Members of service agencies (i.e. juvenile justice, local law enforcement)? ___ Members of public housing? ___ Parents? ___ Job Corp? ___ Other interested parties (former participants, other youth agencies)? ___ Youth? ___ Others as deemed necessary by the LWIB? ___

8. Does the LWIB directly provide core, intensive or training services? 661.310 Yes ___ No ___ If yes, what services are provided? _____

8a. Does the LWIB have a waiver to provide training services? 661.310(b) Yes ___
No ___ (If yes, request a copy of the waiver.)

1.3 LWIA Performance

Please provide the following data:

Performance Measure	Negotiated Rate	Actual Rate (most recent quarter)*
• Adult Performance		
• Entered Employment		
• Employment Retention		
• Earnings Change		
• Credential Attainment		
• Dislocated Worker Performance		
• Entered Employment		
• Employment Retention		
• Earnings Change		

• Credential Attainment		
• Youth Performance		
• Entered Employment		
• Employment Retention		
• Earnings Change		
• Credential Attainment		
• Younger Youth Retention		
• Younger Youth Diploma Attainment		

***Per Crystal Reporting System**

For those measures *below* the acceptable rate of “meets”, has Technical Assistance (TA) been requested?

_____ Yes _____ No

If so, has the TA session been scheduled? _____ Yes _____ No **If “yes”, when?** _____

List staff whose attendance is critical to the success of the TA session:

Name Program/Area of Concentration

What changes do you propose, in advance of the TA session, to correct the unacceptable rate(s)?

For measures at the level of “meets” or “exceeds”, have you requested TA in order to work toward continuous improvement? _____ Yes _____ No

I.4. One-Stop System

9. How many comprehensive One-Stop centers does the LWIA have? _____

10. Does the One-Stop have all required partners? 662.200 Yes ____ No ____ **If not, why?**
If any of the required partners are linked electronically, specify:

11. Are all required partners providing core services? 662.230(a) Yes ____ No ____
If not, why? _____

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12. Does the LWIB have a current Memorandum of Understanding (MOU) and Resource Sharing Agreement (RSA) with all required partners? 662.230(c) Yes ____ No ____ (review a copy) If not, why?

I.5. Nondiscrimination and Equal Opportunity Compliance Issues
WIA Section 188 29 CFR Part 37

13. Who is the local area's designated EO Officer, and is the officer a senior level staff member with access to executive staff? 37.24 _____

14. Does the LWIA take appropriate steps to ensure they are providing reasonable accommodations to their WIA Title I-financially assisted programs and activities for persons with disabilities (both architectural and programmatic)? 37.8 Yes ____ No ____ If not, what accommodations are provided?

15. Does the LWIA have alternative formats to communicate the existence and location of accessible services, activities, and facilities (such as Braille, TDD/TTY, etc)? 37.9 If not, why? _____

16. Does the LWIA have appropriate EO posters displayed with the name, address, phone number (voice and TTY/TDD) of the local area designated EO Officer/contact person? 37.26 Yes ____ No ____ If not, why?

17. Are EO notices posted in visible and prominent locations (such as public reception areas/staff bulletin boards)? 37.31 Yes ____ No ____

18. Does the LWIA ensure that each participant received a copy of the EO notice, and copy of such notice is placed in each participant's file? 37.31 Yes ____ No ____ If not, why?

19. Does the LWIA ensure that recruitment brochures and other materials routinely made available to the public include the following statements: "equal opportunity employer/program" and "auxiliary aids and services are available upon request to individuals with disabilities"? 37.34 Yes ____ No ____ If not, why? _____

20. Does the LWIA provide this information in languages other than English and a means of assuring accessibility to programs by persons of limited English-speaking ability (if applicable in its area)? 37.35 Yes ____ No ____ If not, why? _____

21. How does the LWIA provide disability awareness training for designated staff at the one-stop centers? 37.7 _____

22. How does the LWIA ensure that all job-training plans, contracts, assurances, and other similar agreements are non-discriminatory and contain provisions regarding nondiscrimination and equal opportunity? 37.20? _____

Assurance (to be included in Contracts and RFP's):

37.20 (a) (1) Each application for financial assistance under Title I of WIA, as defined in Sec. 37.4, must include the following assurance:

As a condition to the award of financial assistance from the Department of Labor under Title I of WIA, the grant applicant assures that it will comply fully with the nondiscrimination and equal opportunity provisions of the following laws:

Section 188 of the Workforce Investment Act of 1998 (WIA), which prohibits discrimination against all individuals in the United States on the basis of race, color, religion, sex, national origin, age, disability, political affiliation or belief, and against beneficiaries on the basis of either citizenship/status as a lawfully admitted immigrant authorized to work in the United States or participation in any WIA Title I--financially assisted program or activity;

Title VI of the Civil Rights Act of 1964, as amended, which prohibits discrimination on the bases of race, color and national origin;

Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination against qualified individuals with disabilities;

The Age Discrimination Act of 1975, as amended, which prohibits discrimination on the basis of age; and

Title IX of the Education Amendments of 1972, as amended, which prohibits discrimination on the basis of sex in educational programs.

The grant applicant also assures that it will comply with 29 CFR part 37 and all other regulations implementing the laws listed above. This assurance applies to the grant applicant's operation of the WIA Title I-financially assisted program or activity, and to all agreements the grant applicant makes to carry out the WIA Title I-financially assisted program or activity. The grant applicant understands that the United States has the right to seek judicial enforcement of this assurance.

23. How does the LWIA ensure that individuals are not excluded from participation in, denied the benefits of, subjected to discrimination under, or denied employment in programs or activities because of race; color; religion; sex; national origin; age; disability; political affiliation or belief? 37.5

24. Does the LWIA record the race/ethnicity, sex, age, and disability status of each applicant, registrant, participant, terminee, and employee for the purpose of EO data and information collection and maintenance? 37.37 Yes _____ No _____ How is this data collected?

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25. Does the LWIA have a policy on how they plan to analyze EO data to ensure that certain population categories are not unknowingly being discriminated against? 37.54 Yes _____ No _____
26. Does the LWIA perform statistical or other quantifiable analysis of these records and data on at least an annual basis? 37.54 Yes _____ No _____
27. Does the LWIA maintain a log of filed complaints that allege discrimination (in accordance with the local and state level discrimination complaint procedures)? 37.37 Yes _____ No _____ If not, why?

28. Does the LWIA ensure that training is provided to EO officers and members of the recipients' staff who have been assigned responsibility under the nondiscrimination and equal opportunity provision of WIA? 37.26 Yes _____ No _____
29. Has the local area EO Officer conducted monitoring reviews for all WIA Title –1 financially assisted programs/facilities? 37.25 Yes _____ No _____
(Please provide a copy of the Accessibility Checklist(s) for monitors' review)

I.6. Eligible Training Provider List

30. Does the LWIA maintain a hard copy or an electronic copy of the local service provider list? _____
31. Does each One-Stop Center have a hard copy or an electronic copy of the Statewide Training Provider List? Yes _____ No _____ If not, why?

32. How do participants gain access to the statewide training provider list? _____

33. Does the LWIA have written justification for why a provider, who does not automatically qualify, has not submitted the required data? _____
-

34. Has the LWIA removed any providers from the Statewide Provider List?
Yes _____ No _____ If yes, why? _____

I.7. Summer Employment Activities

35. How many students were served in summer employment opportunities? _____
36. What activities were provided? _____

37. How were academics and occupational training/exploration linked? _____

38. Were all summer employment opportunity components part of a year round youth program?

Yes _____ No _____ If not, describe how the components were offered? _____

1.8 Location of Participant Information (to be completed by LWIA program staff)

Please indicate if the following can be located in the CRU (case file) and/ or EKOS:

	EKOS	CRU
Verification of Youth Barrier	_____	_____
Goal Set (youth only)	_____	_____
Goal Attainment (youth only)	_____	_____
ISS/IEP	_____	_____
Assessment Results	_____	_____
Need to Train	_____	_____
Local Area Priority	_____	_____
DW/Trade Co-Enrollment	_____	_____

Part II**Workforce Investment Act 2006-2007 Financial Monitoring Tool**

LWIA NAME	LWIA STAFF COMPLETING TOOL
DWES MONITORING TEAM	DWES REVIEW DATES FROM: TO:

PART II**LWIA - WIA Financial (to be completed by the LWIA)**

Please submit the following information to DWES financial monitoring staff at least one month prior to the on-site visit:

- LWIA Administrative Facility's Cost Allocation Plan (with approval letter from cognizant agency)
- Most Recent Single Audit Report
- Copy of Fidelity Bond (or receipt of policy payment for current year) covering LWIA employees
- Memorandum of Understanding between the LWIA (or ADD) and partners in One-Stop operations.
- Resource Sharing Agreement between partners in the One-Stop operations and the One-Stop operator (or ADD).
- Liability insurance policy (or receipt of policy payment for current year) covering One-Stop operations.

- 2. It is EXTREMELY IMPORTANT to have a copy of the following financial records ready when monitors arrive. This information should be for the most recent monthly reporting period (If in doubt, call and ask.).**

Financial Records	Monitor's Review
Chart of Accounts	
Detailed Transaction Ledgers	
Revenue and Expense Reports	
General Ledger/Journal	
Trial Balance or Income Statements	
Check Registers	
Bank Statements and Cancelled Checks	
Payroll Registers	
Timesheets	
Travel Vouchers	
DTR-38 & supporting documentation	
Inventory of WIA-purchased property	

A: Obligation and Budgeting of Funds

1. What is the procedure to set up and track the obligation of funds?

2. Has the LWIA submitted Monthly Obligation Amounts on the DTR-38?

Yes or No

3. Does the LWIA's financial system provide a comparison of actual expenditures with budget amounts?

Yes or No

4. Have all allocations been budgeted?

Yes or No

5. Have any of the budgeted amounts been exceeded?

Yes or No

If yes, explain: _____

6. What is the cumulative drawdown amount since July 1, 2006 for each of the following funding streams.

Adult _____

Dislocated Worker _____

Youth _____

Trade _____

Total _____

Today's Date: _____

B: Accounting Practices-Expenditure Reporting

Which of the following financial records are maintained at the LWIA? (Check all that apply)

_____ General ledger

Accounts receivable ledger

_____ Cash receipts journal

_____ Cash disbursement journal

_____ General journal

_____ Payroll register

_____ Account payable ledger

_____ Purchase Journal

_____ Obligation control ledger

_____ Other

Where are the following items kept and how are they organized?

Bank statements _____
Canceled checks _____
Documents supporting disbursements _____
Payroll records _____
Time and attendance records _____
Various ledgers and journals _____
Staffs' travel _____
Petty cash _____

1. How are LWIA funds and expenditures recorded to separate them from those of other activities/programs? (Check all that apply)

- () Separate checking account
() Code used to classify expenses
() Fund accounting
() Other _____

2. Explain the steps from the authorization of an expenditure to the posting in the general ledger:

Step 1: _____
Step 2: _____
Step 3: _____

3. Are the LWIA's records maintained on an accrual basis or modified accrual basis of accounting and reporting?

ACCRUAL _____ MODIFIED ACCRUAL _____

A. Does the LWIA prepare worksheets detailing the accruals? If not, how are the accruals determined for expenditure reporting?

B. If modified accrual, which fiscal months are accrued? _____

4. Does the LWIA require subcontractors to report on an accrual basis?

Yes or No.

If No, explain: _____

5. Has the LWIA developed (and utilized) a structured process for the development of invoices which includes:

- ☐ The orderly assembly of source documents?
- ☐ The verification of mathematical accuracy?
- ☐ The verification that funds are available within the line item budget (and within the applicable title/cost category?
- ☐ The verification that an invoice (or any subpart) is not paid more than once?

6. Have training expenses been expensed from a grant in effect during the training period?

Yes or No

If "No," please explain why not: _____

7. Are procedures different for payroll than for other disbursements?

Yes or No.

If Yes," Describe: _____

8. How are shared administrative costs handled? Indirect cost? Cost pools?

9. Does the LWIA advance funds to any sub-recipient?

Yes or No

a.) Is interest income on the advance reported by the sub-recipient as program income on the LWIA's DTR-38?

Yes or No

If "No," why not? _____

10. How does the LWIA monitor compliance with the cost limitations for each cost category?

11. How often are the subsidiary accounts reconciled with the general ledger?

12. When can disbursement be made other than by check?

() never () petty cash () other (explain) _____

Authorizing authority _____

13. Are funds sometime transferred (other than by writing checks) from one bank account to another?

Yes or No. When? _____

A. What documentation is required to support the transfer? _____

B. Who is authorized to execute the transfer? _____

14. Is there a fidelity bond in place for employees?

Yes or No

(Please provide a copy for review when submitting the Cost Allocation Plan and the Single Audit about one month prior to monitoring visit)

15. Does the LWIA have an internal control system, such as separation of duties?

Yes or No

If not, why? _____

16. Has the LWIA conducted regular monitoring visits of sub-recipients and contractors to determine compliance with the uniform administrative requirements and applicable cost principles that apply to their kind of organization?

Yes or No.

17. Does the LWIA have the required systems as prescribed within 29 CFR Part 97 for the following? ? (Check all that apply)

____ Contract Management 97.37

____ Property Management 97.31 & 97.32

____ Audits & Resolutions 97.26

____ Debt Collection 97.52

____ Record Retention 97.40

____ Financial Mgt. Systems 97.20

18. Is there a list of WIA-funded inventory that shows:

- | | | |
|---|----------|---------|
| • A description of the property | Yes_____ | No_____ |
| • A serial number or other identification number | Yes_____ | No_____ |
| • Source of property | Yes_____ | No_____ |
| • Title holder | Yes_____ | No_____ |
| • Acquisition date | Yes_____ | No_____ |
| • Cost of the property | Yes_____ | No_____ |
| • Percentage of Federal participation in the cost | Yes_____ | No_____ |
| • Location, use and condition of property | Yes_____ | No_____ |
| • Disposition data | Yes_____ | No_____ |

(Including date of disposal and sale price.

Must retain records 3 years from date of disposition)

19. Are physical inventories conducted every two years and the results reconciled with the property records?

Yes or No

C: Cash Management

1. Is the gross or net payroll used to determine the need for funds or to determine the amount of the request for reimbursement?

() gross () net

2. Are requests for funds for the following made only when payment is due? (Check all that apply)

<input type="checkbox"/> FICA	<input type="checkbox"/> Federal Tax
<input type="checkbox"/> Health Insurance	<input type="checkbox"/> State Tax
<input type="checkbox"/> Life Insurance	<input type="checkbox"/> Uncompensated Leave
<input type="checkbox"/> Indirect Costs	<input type="checkbox"/> Other

Yes or No

3. Does the LWIA have written policies/procedures for all personnel activity, e.g., fringe benefits, pension plans, severance pay, in accordance with OMB Circular A-87?

Yes or No

4. How and when are LWIA funds received from the state? (Check which applies)

() Draw down
() Reimbursement

Number of requests each month? _____
Time lapse from request to receipt of funds? _____

5. How many days elapse between receipt of the draw down and the actual disbursing of checks? _____ Days

6. Does the LWIA have sufficient controls to maintain minimum cash balances?

Yes or No

If No, explain: _____

7. Does the LWIA maintain a cash control ledger that provides the daily balance in the LWIA account?

Yes or No

8. How does the LWIA handle excessive amounts of cash transferred, but not spent?

9. Does the LWIA allow transfer of funds to non-LWIA programs?

Yes or No

If yes, explain: _____

10. Does the LWIA keep funds in an interest-bearing checking account?

Yes or No

List banks and account numbers for these accounts:

Bank	Account #	Interest Y/N
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_____	_____	_____
_____	_____	_____
_____	_____	_____

11. What procedures are used to verify that the bank statement's balance is consistent with the ledgers?

How often is bank statement reconciled?

How are bank transfers (if done) handled?

How long are outstanding checks honored?

12. How are canceled checks (including voided checks) compared to the disbursement journal for date, amount and payee?

13. Is the recording of disbursements and receipts done by a person other than the check signer?

If so, who? _____

14. Were there transfers between the Adult and Dislocated Worker funding streams?

Yes or No

If yes, is there documentation to support the transfer and to determine if the procedure was proper and necessary? _____

15. Were there any voluntary transfers during the period under review?

Yes or No

16. How are petty cash fund transactions reflected in the LWIA's accounting system?

D: Direct Costs

1. General

a. Who is responsible for assigning cost categories? _____

b. List the types of costs that are normally direct-charged. (Not indirect or shared)

2. Personnel

a. How many Full-Time Equivalent (FTE) personnel are dedicated to serving participants in the following funding streams?

Adult _____

Dislocated Worker _____

Youth _____

Trade _____

b. What is the ratio of FTE to participants in each of the following areas?

Adult _____

Dislocated Worker _____

Youth _____

Trade _____

c. What is the LWIA's projected annual cost per participant in each of the service areas?

Adult _____

Dislocated Worker _____

Youth _____

Trade _____

d. How many participants have been served in the following areas since July 1, 2006?

Adult _____

Dislocated Worker _____

Youth _____

Trade _____

e. How is staff time coded to ensure correct and appropriate charges?

f. What is the basis for the LWIA staff's time and/or travel charged to:

Administration: _____

Program: _____

g. Are there timesheets for all staff documenting time codes to the LWIA?

Yes or No

h. Is each cost category noted on the timesheets?

Yes or No

3. Other Direct Costs

a. Have any WIA Title 1 funds been spent on construction or the purchase of facilities?

Yes or No

b. Does the LWIA/ADD

() rent

() own the building(s) used for LWIA administrative activities?

c. Does anyone on the LWIA management/board of the agency have any financial interest in the building(s)?

Yes or No

d. Is the building depreciated?

Yes or No

If depreciated, what is the date of purchase: ____/____/____.

Amount paid: _____. Rate of depreciation for the last year _____

e. Does the method for usage or depreciation conform to OMB Circular A-87?

Yes or No

f. Is there any potential for conflict of interest?

Yes or No If Yes, explain _____

4. WIA Individual Training Accounts

a. Has the local board established a system for providing ITAs for adults and dislocated workers?

Yes or No

b. Describe the internal control process by which funds are budgeted to the ITA, as well as the process for tracking expenditures afterwards to ensure compliance with budgeted amounts.

c. Explain the procedure to document prior approval and thus allow individuals to make expenditures from their ITA. _____

d. What type of back-up documentation is required for purchases from an ITA?

e. Is back-up documentation reviewed against the training plan for expenditures from an individual's ITA?

f. How are payments made from ITAs? (Check all that apply)

() Electronic transfer of funds

() Increments

() Vouchers

() Other

- g. Is there a policy by the State or Local Board to establish a range of amounts and/or a maximum amount applicable to all ITAs?

Yes or No

- h. Is there a time limit on the ITA?

Yes or No

How long is it? _____

- i. Are such limitations established by the board described in the State or Local Board plan?

Yes or No

- j. How does the LWIA ensure ITA maximums are not exceeded?

- k. Has the LWIA established accounting procedures to ensure proper use and tracking of funds?

Yes or No

- l. Under what circumstances does the LWIA allow for mechanisms other than ITAs for adults and dislocated workers? _____

E: Indirect Costs/Cost Allocations

LWIA Administrative Facility:

1. Does the LWIA have an approved indirect cost rate/cost allocation plan?

Yes or No

2. What federal agency approves the indirect cost rate/cost allocation plan?

Name of Cognizant Agency: _____

Date of plan approval: ____/____/____

3. Are indirect costs identifiable to ensure that the unallowable cost items are not included?

Yes or No

4. Does the LWIA allow contractors to charge indirect costs?

Yes or No

a. If yes, are cost allocation plans on file and reviewed by the LWIA to ensure that costs are allowable?

Yes or No

5. Check items included in the indirect or shared cost pool:

_____ salaries and benefits	_____ utilities	_____ rent/depreciation
_____ office equipment		
_____ auto expense		_____ copy machine
_____ postage		_____ insurance
_____ travel		_____ other

6. What is the “basis” used for the allocation of indirect or shared costs?

One-Stop Facility:

1. Does the MOU include a funding arrangement or method for allocating costs among the One-Stop Partners? PLEASE ATTACH WITH YOUR RESPONSE one month prior to monitoring visit.

Yes or No

A. Is the funding arrangement for the current year?

Yes or No

B. Is the funding arrangement “Fair” (all pay equal share of expenses)?

Yes or No

C. What is the allocation basis for the funding arrangement?

1. Payment based on: (Check all that apply)

() Square footage () Number of Employees
() Agency’s time in building () Other

If “Other,” please explain _____

2. Does the LWIA have written procedures regarding payment of invoices for shared costs that are billed by the One-Stop host facility?

Yes or No

3. Do the procedures address the host facility's method for billing partner agencies, cost allocation methods to be used, and where the original paid invoices will be filed?

Please explain: _____

4. Do the Comprehensive One-Stop Career centers have liability insurance in place?

Yes or No

If "Yes," please attach copy of copy of policy or latest receipt of payment for policy.

5. List the partners in the One-Stop Facility

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

11. _____

12. _____

6. Of those specified in the Workforce Investment Act, who are the required partners **NOT REPRESENTED** at your One-Stop?

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

F: Program Income

- 1. Does the LWIA/subcontractor have program income from any activities or contracts?**

Yes or No

If Yes, explain how determined and handled: _____

- a. Is the program income included on the DTR-38?**

Yes or No

- 2. Does the type of income comply with the definition of program income found in 29 CFR Part 97?**

Yes or No

If not, what is the nature of such income? _____

- 3. Is interest income earned on funds received under WIA Title 1 included in program income, and reported as such on the DTR-38?**

Yes or No